



SENATE PCS 55: Increase Property Tax Appeals Efficiency

2011-2012 General Assembly

Committee:	Senate Finance	Date:	February 16, 2011
Introduced by:	Sens. Clodfelter, Dannelly	Prepared by:	Heather Fennell
Analysis of:	PCS to First Edition S55-CSTD-1		Committee Counsel

SUMMARY: *The proposed committee substitute (PCS) to Senate Bill 55 would amend the property tax appeals process in Mecklenburg County. The PCS makes technical changes only. This PCS differs from the PCS that was distributed by email. This PCS makes further technical changes requested by Mecklenburg County.*

CURRENT LAW: Unless local legislation is enacted, a statutory process is provided for the appeal of property tax valuation.

Statutory Process: G.S. 105-322 provides the county commissioners review and decide property tax appeals, unless the commissioners adopt a resolution to appoint a county board of equalization. The board must hold its first meeting no earlier than the first Monday in April, and no later than the first Monday in May. The board may only meet past July 1 of each year to consider appeals filed before the statutory deadline of July 1. The Property Tax Commission hears appeals from the board.

Mecklenburg Local Legislation: Chapter 509 of the 1981 Session Laws provides the property tax appeals process for Mecklenburg County. The Mecklenburg Board of County Commissioners is authorized to appoint a special board of equalization of 5-9 members. The local legislation provides the powers and procedures for the special board including duties of the board, time of meetings, and notice of meetings. For years in which the County has conducted a revaluation of real property, the Chairman of the special board may divide the board into 3 panels of at least 3 members.

BILL ANALYSIS: The proposed committee substitute to Senate Bill 55 would provide a new property tax appeals process for Mecklenburg County. The new process differs from the statutory process in the following ways:

- The special board of equalization and review must consist of at least 5 members.
- The resolution adopted by the County Commissioners may authorize the special board to adopt rules and procedures, including separation into three or more panels for deliberations.
- The special board is authorized to meet beyond the calendar year in which it was appointed to reconsider appraisals for which new facts relating to the value of the property. Under the statutory process, these reconsiderations are heard by the Board of County Commissioners as the special board has adjourned.
- Publications of notice for meetings for the board must follow the statutory process, except publication is not required for meetings after the initial meeting.

EFFECTIVE DATE: The repeal of the prior local act is effective when the Mecklenburg County Commissioners adopt a resolution under this act. This remainder of this act is effective January 1, 2011.

S55-SMTD-3(CSTD-1) v4